



WILLIAM T FUJIOKA
Chief Executive Officer

County of Los Angeles
CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

"To Enrich Lives Through Effective And Caring Service"

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

March 12, 2013

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES,
THE BOARD OF DIRECTORS OF THE QUARTZ HILL WATER DISTRICT, AND OTHER
AFFECTED TAXING ENTITIES, APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUE AS A RESULT OF THE PROPOSED ANNEXATION TO THE
QUARTZ HILL WATER DISTRICT
(FIFTH DISTRICT)
(3 VOTES)**

SUBJECT

This action is to adopt the Joint Resolution for the Negotiated Exchange of Property Tax Revenue associated with the annexation of territory into the Quartz Hill Water District.

IT IS RECOMMENDED THAT THE BOARD:

Approve the Joint Resolution between the Board, the Board of Directors of the Quartz Hill Water District, and the other affected taxing entities including the City of Lancaster, Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, and Antelope Valley-East Kern Water Agency, based on the negotiated exchange of property tax revenue related to proposed Annexation 2010-09 to the Quartz Hill Water District.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The governing bodies of the Quartz Hill Water District (District) and the respective taxing entities including the City of Lancaster, Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource

Conservation District, and Antelope Valley-East Kern Water Agency, have adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

In order for the Local Agency Formation Commission (LAFCO) for the county of Los Angeles to proceed with the required hearings on the proposed annexation, the Board, on behalf of the Los Angeles County General Fund, Public Library, and Consolidated Fire Protection District, must also adopt the attached Joint Resolution.

The proposed annexation territory covers approximately 4.9 acres of territory generally located on the west side of 30th Street West, midway between Avenue L-8 and Avenue M. The annexation would allow the affected territory to obtain water services from the District.

FISCAL IMPACT/FINANCING

There is no base transfer of property taxes associated with this annexation. The adopted joint resolution will allocate a share of the annual property tax increment in each of the affected Tax Rate Areas from the County and the other affected taxing entities to the District as indicated in the Joint Resolution. Annexation No. 2010-09 is located in the City of Lancaster's former Redevelopment Project Area (RPA) No. 6. No transfer of property tax revenues from properties within the RPA, which are deposited into a Redevelopment Property Tax Trust Fund [as created by California Health & Safety Code section 34170.5(b)] shall be made during the period that such revenues are legally committed for repayment of "Enforceable Obligations" [as defined by California Health & Safety Code section 34171(d)].

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District adopted a resolution and filed an application with LAFCO to initiate proceedings for annexation of territories to the District.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District and the other independent taxing entities have adopted the negotiated Joint Resolution for the subject annexation, as required by Section 99 of the R&T Code. Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearings on the proposed annexations. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal for annexation.

The Joint Resolution has been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

The proposed project is not a project pursuant to the California Environmental Quality Act (CEQA) because it is an activity that is excluded from the definition of a project by Section 15378(b) of the State CEQA Guidelines. This proposed action is the creation of a government funding mechanism, a fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

No impact on current services.

CONCLUSION

At such time as the recommendation is approved by the Board, please return one approved copy of this letter and eight signed originals of the Joint Resolution to LAFCO, one copy of the approved letter and a copy of the Joint Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the approved letter and a copy of the Joint Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. T. Fujioka', with a long horizontal line extending to the right.

WILLIAM T FUJIOKA
Chief Executive Officer

WTF:RLR:DSP
JST:acn

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller
Fire
Public Library

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE GOVERNING BODIES OF THE QUARTZ HILL WATER DISTRICT,
LANCASTER CEMETERY DISTRICT, ANTELOPE VALLEY MOSQUITO AND
VECTOR CONTROL DISTRICT, COUNTY SANITATION DISTRICT NO. 14 OF
LOS ANGELES COUNTY, ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
AND ANTELOPE VALLEY-EAST KERN WATER AGENCY,
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF
PROPERTY TAX REVENUE RESULTING FROM
“QUARTZ HILL WATER DISTRICT ANNEXATION NO. 2010-09”
TO THE QUARTZ HILL WATER DISTRICT**

WHEREAS, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, as the governing body of the County, County Public Library, and Consolidated Fire Protection District, and the governing bodies of the Quartz Hill Water District; City of Lancaster; Lancaster Cemetery District; Antelope Valley Mosquito and Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; and Antelope Valley-East Kern Water Agency have determined the amount of property tax revenue to be exchanged between their respective agencies as a result of the “Quartz Hill Water District Annexation No. 2010-09” is as set forth below:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The negotiated exchange of property tax revenue between the County of Los Angeles, Quartz Hill Water District, City of Lancaster, Lancaster Cemetery District, Antelope Valley Mosquito and Vector Control District, County Sanitation District No. 14 of Los Angeles County, Antelope Valley Resource Conservation District, and Antelope Valley-East Kern Water Agency resulting from Annexation No. 2010-09 is approved and accepted.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for Annexation No. 2010-09 with the Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, 0.018810648 of the annual property tax growth for Tax Rate Area 09921 shall be transferred to the Quartz Hill Water District as a result of Annexation No. 2010-09 to the District. The other taxing entities share of property taxes in the affected Tax Rate Area shall be adjusted as specified in the Attachment.

3. There shall be no additional transfer of property taxes as a result of Annexation No. 2010-09.

4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 26th day of July, 2012 by the following vote:

AYES: Flick, ^{South} Powell, ~~Powell~~, ABSENT: P. Powell & J. Powell
Gross


NOES: ~~0~~ ABSTAIN: ~~0~~

Quartz Hill Water District

Allen S. Linker
Signature

Allen G. Flick, Sr., Board President
Print Name and Title

ATTEST:


Secretary, Debi Pzz

Date 7-26-12

(Signed in Counterpart)

4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing resolution was on the _____ day of _____, 20____, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer
Clerk of the Board of Supervisors of
the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

JOHN F. KRATTLI
County Counsel

By 
Deputy

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(Signed in Counterpart)

4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 28th day of August, 2012 by the following vote:

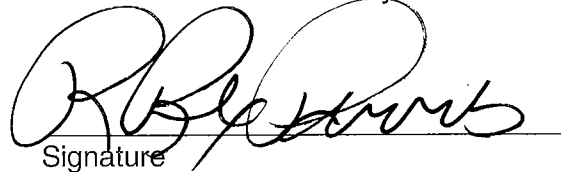
AYES: Council Members: Crist, Johnson, Mann, Vice Mayor Smith, Mayor Parris

NOES: None

ABSTAIN: None

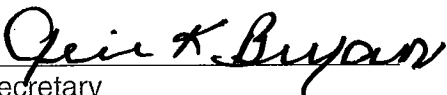
ABSENT: None

City of Lancaster


Signature

Print Name and Title
R. Rex Parris, Mayor

ATTEST:



Secretary
Geri K. Bryan, City Clerk

8.28.12

Date

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(Signed in Counterpart)


4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 8 day of August, 2012 by the following vote:

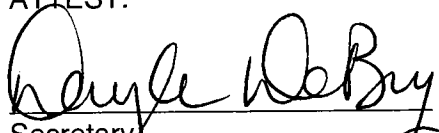
AYES: 3 ABSENT: 0
NOES: 0 ABSTAIN: 0

Lancaster Cemetery District


Signature

Dave Owens, Chairman
Print Name and Title

ATTEST:


Secretary

8/8/12
Date

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(Signed in Counterpart)

4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

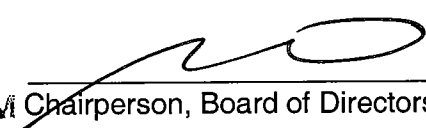
5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 26th day of July, 2012 by the following vote:

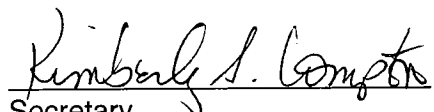
AYES: TWO (2) ABSENT: ONE (1)

NOES: NONE ABSTAIN: NONE

County Sanitation District No. 14 of Los Angeles County


PRO TEM Chairperson, Board of Directors

ATTEST:


Secretary

July 26, 2012
Date

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(Signed in Counterpart)

4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper, shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 24 day of OCT, 2012 by the following vote:

AYES: Burr
Dragon
RANSCH

ABSENT: NELSON
ROBERTS-Beek

NOES:

ABSTAIN:

Antelope Valley Resource Conservation District

Kathleen Burr (P)

Signature

Kathleen Burr, President

Print Name and Title

ATTEST:

[Signature]
Secretary

10/29/2012
Date

/ / / / / / / / / /
(Signed in Counterpart)

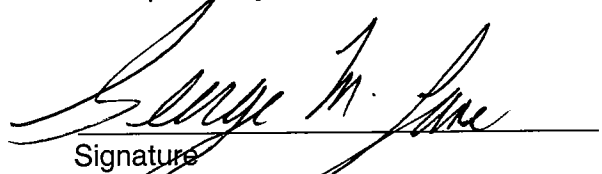
4. No transfer of property tax revenues from properties within a community redevelopment project which are deposited into a Redevelopment Property Tax Trust Fund (as created by California Health & Safety Code section 34170.5(b)) shall be made during the period that such revenues are legally committed for repayment of Enforceable Obligations (as defined by California Health & Safety Code section 34171(d)).

5. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 24th day of July, 2012 by the following vote:

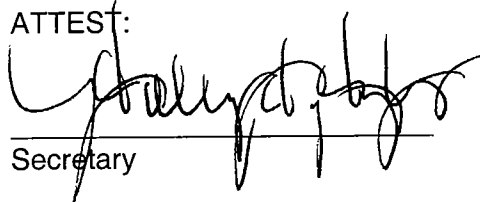
AYES: 7 ABSENT: 0
NOES: 0 ABSTAIN: 0

Antelope Valley-East Kern Water Agency


Signature

George Lane, President
Print Name and Title

ATTEST:


Secretary

July 24, 2012
Date

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(Signed in Counterpart)

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Quartz Hill Water District
300.69
09921
-
2010-09

Quartz Hill Water District
Based on their 2010-11 Tax Sharing Ratios

0.024970948

Acct No.	Taxing Agency	(1) Current Tax Share - AF49	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
001.05	LOS ANGELES COUNTY GENERAL	0.425618392	42.5518%	0.024970948	0.010628095	-0.010781640	0.414836752
001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000111741	0.0112%	0.024970948	0.000002790	0.000000000	0.000111741
003.01	L A COUNTY LIBRARY	0.028689438	2.8689%	0.024970948	0.000716402	-0.000716402	0.027973036
007.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172523700	17.2524%	0.024970948	0.004308080	-0.004308080	0.168215620
007.31	L A C FIRE-FFW	0.006037222	0.6037%	0.024970948	0.000150755	0.000000000	0.006037222
053.30	LANCASTER CEMETERY DISTRICT	0.001567979	0.1568%	0.024970948	0.000039154	-0.000039154	0.001528825
061.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001425475	0.1425%	0.024970948	0.000035595	-0.000035595	0.001389880
066.45	CO SANIT DIST NO 14 OPERATING	0.030086842	3.0087%	0.024970948	0.000751297	-0.000751297	0.029335545
068.05	ANTELOPE VY RESOURCE CONSER DIST	0.000931603	0.0932%	0.024970948	0.000023263	-0.000023263	0.000908340
186.01	LANCASTER - RP# 6	0.067460348	6.7460%	0.024970948	0.001684549	-0.001684549	0.065775799
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018848560	1.8849%	0.024970948	0.000470666	-0.000470666	0.018377894
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.024970948	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.024970948	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001393481	0.1393%	0.024970948	0.000034797	Exempt	0.001393481
400.21	CHILDREN'S INSTIL TUITION FUND	0.002767243	0.2767%	0.024970948	0.000069101	Exempt	0.002767243
689.01	WESTSIDE UNION SCHOOL DISTRICT	0.063101021	6.3101%	0.024970948	0.001575692	Exempt	0.063101021
689.06	CO.SCH.SERV.FD.- WESTSIDE UNION	0.008150549	0.8151%	0.024970948	0.000203527	Exempt	0.008150549
689.07	DEV CTR HDCPD MINOR WESTSIDE UN	0.000847920	0.0848%	0.024970948	0.000021173	Exempt	0.000847920
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096222484	9.6222%	0.024970948	0.002402767	Exempt	0.096222484
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354943	0.0355%	0.024970948	0.000008863	Exempt	0.000354943
717.07	ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047141721	4.7142%	0.024970948	0.001177173	Exempt	0.047141721
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026719338	2.6719%	0.024970948	0.000667207	Exempt	0.026719338
300.69	Quartz Hill Water District	0.000000000	0.0000%	0.024970948	0.000000000	0.000000000	0.018810648
Total		1.000000000	100.0000%		0.024970948	-0.018810648	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.
(3) Weighted average lighting district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.